

CERTIFICATION OF SERVICE

I, Christopher Guhin, hereby certify that on May 21, 2010, I caused a true and correct copy of the foregoing **Objection to Trustee's Determination of Claim** on behalf of Jonathan Roth: to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF; to be served by hand upon:

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111;

and to be mailed by Federal Express Priority Overnight service to each of the following addresses:

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, New York 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111.

Dated: May 21, 2010


Christopher Guhin, Esq.